



IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA

Alexandria Division

UNITED STATES OF AMERICA)	CRIMINAL NO. 1:12CR438
)	
v.)	Counts 1 – 2: 26 U.S.C. § 7206(1)
)	(Filing False Tax Returns)
MIZANUR RAHMAN)	
)	
Defendant.)	
)	

INDICTMENT

October 2012 Term – At Alexandria

THE GRAND JURY CHARGES THAT:

At times material to this Indictment:

Introductory Allegations

1. Defendant MIZANUR RAHMAN (“RAHMAN”) resided in Leesburg, Virginia, was a naturalized United States citizen, and he was married.
2. RAHMAN worked as a consultant for a subsidiary of an “International Corporation” that contracted for and managed projects in Bangladesh.
3. RAHMAN maintained bank accounts in his own name at Bank of America, identified by account numbers ending in #xxxxx47016 and #xxxxx44603. RAHMAN also maintained a bank account in his own name at Standard Chartered Bank in Hong Kong identified by account number ending in #xxx-x-xx7471-3.
4. RAHMAN was the Managing Director of E-ssn High Tech & Environment Ltd. (“E-ssn”), a Bangladeshi company. E-ssn contracted with the International Corporation to provide consulting services to the International Corporation

to assist in obtaining telecommunications contracts in Bangladesh. Between November 2004 and September 2006, the International Corporation paid RAHMAN approximately \$1.7 million.

5. RAHMAN was the sole proprietor and owner of Jupiter International, which maintained a bank account at Standard Chartered Bank in Hong Kong, identified by account number ending in #xxx-x-xx1146-5. RAHMAN deposited or caused to be deposited his consulting fee from the International Corporation into this bank account and then caused funds to be transferred from this bank account to his bank accounts at Bank of America.

6. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States, and collecting taxes owed to the United States.

7. United States citizens had an obligation to report to the IRS on Schedule B of a U.S. Individual Income Tax Return, Form 1040, whether that individual had a financial interest in, or signature authority over, a financial account in a foreign country in a particular year by checking "Yes" or "No" in the appropriate box and identifying the country where the account was maintained. United States citizens had an obligation to report all income earned from foreign financial accounts on the tax return and to pay the taxes due on that income.

8. United States citizens who had a financial interest in, or signature authority over, one or more financial accounts in a foreign country with an aggregate value of more than \$10,000 at any time during a particular year were required to file with the Department of the Treasury a Report of Foreign Bank and Financial Accounts, Form

TD F 90-22.1 (the "FBAR"). An FBAR identified, among other things, the name of the financial institution at which the account was held, the account number, and the maximum value of the account during the calendar year. The FBAR for the applicable year was due by June 30 of the following year.

COUNT 1
(Filing a False Tax Return)

9. Paragraphs 1 through 8 above are incorporated into Count 1 as if fully set forth herein.

10. On or about April 17, 2006, in the Eastern District of Virginia, MIZANUR RAHMAN, a resident of Leesburg, Virginia, did willfully make and subscribe a joint U.S. Individual Income Tax Return, IRS Form 1040 for tax year 2005, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter, which was filed with the IRS and which reported that total income on Line 22 was \$47,019, whereas, as he then and there knew and believed, the amount of total income on Line 22 was substantially greater.

(In violation of Title 26, United States Code, Section 7206(1).)

COUNT 2
(Filing a False Tax Return)

11. Paragraphs 1 through 8 above are incorporated into Count 2 as if fully set forth herein.

12. On or about April 17, 2007, in the Eastern District of Virginia, MIZANUR RAHMAN, a resident of Leesburg, Virginia, did willfully make and subscribe a joint U.S. Individual Income Tax Return, IRS Form 1040 for tax year 2006, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter, which was filed with the IRS and which reported that total income on Line 22 was \$19,190, whereas, as he then and there knew and believed, the amount of total income on Line 22 was substantially greater.

(In violation of Title 26, United States Code, Section 7206(1).)

A TRUE BILL:

Pursuant to the E-Government Act,
the original of this page has been filed
under seal in the Clerk's Office.

FOREPERSON

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